

1 AN ACT concerning revenue.

2 **Be it enacted by the People of the State of Illinois,**
3 **represented in the General Assembly:**

4 Section 5. The Property Tax Code is amended by changing
5 Sections 22-5 and 22-40 as follows:

6 (35 ILCS 200/22-5)

7 Sec. 22-5. Notice of sale and redemption rights. In order
8 to be entitled to a tax deed, within 4 months and 15 days after
9 any sale held under this Code, the purchaser or his or her
10 assignee shall deliver to the county clerk a notice to be given
11 to the party in whose name the taxes are last assessed as shown
12 by the most recent tax collector's warrant books, in at least
13 10 point type in the following form completely filled in:

14 TAKE NOTICE

15 County of
16 Date Premises Sold
17 Certificate No.
18 Sold for General Taxes of (year)
19 Sold for Special Assessment of (Municipality)
20 and special assessment number
21 Warrant No. Inst. No.

22 THIS PROPERTY HAS BEEN SOLD FOR

23 DELINQUENT TAXES

1 Property located at

2 Legal Description or Property Index No.

3

4

5 This notice is to advise you that the above property has

6 been sold for delinquent taxes and that the period of

7 redemption from the sale will expire on *

8 This notice is also to advise you that a petition will be

9 filed for a tax deed which will transfer title and the right to

10 possession of this property if redemption is not made on or

11 before *

12 At the date of this notice the total amount which you must

13 pay in order to redeem the above property is

14 YOU ARE URGED TO REDEEM IMMEDIATELY TO

15 PREVENT LOSS OF PROPERTY

16 Redemption can be made at any time on or before * by

17 applying to the County Clerk of County, Illinois at the

18 Office of the County Clerk in, Illinois.

19 The above amount is subject to increase at 6 month

20 intervals from the date of sale. Check with the county clerk as

21 to the exact amount you owe before redeeming. Payment must be

22 made by certified check, cashier's check, money order, or in

23 cash.

24 For further information contact the County Clerk

25 ADDRESS:.....

26 TELEPHONE:.....

1
2

3 Purchaser or Assignee

4 Dated (insert date).

5 * If this date is a Saturday, Sunday, or holiday, the time to
6 redeem shall automatically be extended to the next day the
7 office of the county clerk is open to the public for business.

8 Within 10 days after receipt of said notice, the county
9 clerk shall mail to the addresses supplied by the purchaser or
10 assignee, by registered or certified mail, copies of said
11 notice to the party in whose name the taxes are last assessed
12 as shown by the most recent tax collector's warrant books. The
13 purchaser or assignee shall pay to the clerk postage plus the
14 sum of \$10. The clerk shall write or stamp the date of
15 receiving the notices upon the copies of the notices, and
16 retain one copy.

17 The changes to this Section made by this amendatory Act of
18 the 97th General Assembly apply only to tax sales that occur on
19 or after the effective date of this amendatory Act of the 97th
20 General Assembly.

(Source: P.A. 97-557, eff. 7-1-12.)

21 (35 ILCS 200/22-40)

22 (Text of Section before amendment by P.A. 98-1162)

23 Sec. 22-40. Issuance of deed; possession.

1 (a) If the redemption period expires and the property has
2 not been redeemed and all taxes and special assessments which
3 became due and payable subsequent to the sale have been paid
4 and all forfeitures and sales which occur subsequent to the
5 sale have been redeemed and the notices required by law have
6 been given and all advancements of public funds under the
7 police power made by a city, village or town under Section
8 22-35 have been paid and the petitioner has complied with all
9 the provisions of law entitling him or her to a deed, the court
10 shall so find and shall enter an order directing the county
11 clerk on the production of the certificate of purchase and a
12 certified copy of the order, to issue to the purchaser or his
13 or her assignee a tax deed. The court shall insist on
14 substantial compliance with Section 22-5 and strict compliance
15 with Section 22-10 through 22-25. In the event a current or
16 former owner of the property alleges and the court finds that
17 the tax purchaser failed to substantially comply with Section
18 22-5, the court shall presume the owner was prejudiced by the
19 error contained in the notice. Prior to the entry of an order
20 directing the issuance of a tax deed, the petitioner shall
21 furnish the court with a report of proceedings of the evidence
22 received on the application for tax deed and the report of
23 proceedings shall be filed and made a part of the court record.

24 (b) If taxes for years prior to the year or years sold are
25 or become delinquent subsequent to the date of sale, the court
26 shall find that the lien of those delinquent taxes has been or

1 will be merged into the tax deed grantee's title if the court
2 determines that the tax deed grantee or any prior holder of the
3 certificate of purchase, or any person or entity under common
4 ownership or control with any such grantee or prior holder of
5 the certificate of purchase, was at no time the holder of any
6 certificate of purchase for the years sought to be merged. If
7 delinquent taxes are merged into the tax deed pursuant to this
8 subsection, the court shall enter an order declaring which
9 specific taxes have been or will be merged into the tax deed
10 title and directing the county treasurer and county clerk to
11 reflect that declaration in the warrant and judgment records;
12 provided, that no such order shall be effective until a tax
13 deed has been issued and timely recorded. Nothing contained in
14 this Section shall relieve any owner liable for delinquent
15 property taxes under this Code from the payment of the taxes
16 that have been merged into the title upon issuance of the tax
17 deed.

18 (c) The county clerk is entitled to a fee of \$10 in
19 counties of 3,000,000 or more inhabitants and \$5 in counties
20 with less than 3,000,000 inhabitants for the issuance of the
21 tax deed. The clerk may not include in a tax deed more than one
22 property as listed, assessed and sold in one description,
23 except in cases where several properties are owned by one
24 person.

25 Upon application the court shall, enter an order to place
26 the tax deed grantee or the grantee's successor in interest in

1 possession of the property and may enter orders and grant
2 relief as may be necessary or desirable to maintain the grantee
3 or the grantee's successor in interest in possession.

4 (d) The court shall retain jurisdiction to enter orders
5 pursuant to subsections (b) and (c) of this Section. This
6 amendatory Act of the 92nd General Assembly and this amendatory
7 Act of the 95th General Assembly shall be construed as being
8 declarative of existing law and not as a new enactment.

9 (e) The changes to this Section made by this amendatory Act
10 of the 99th General Assembly apply only to tax sales that occur
11 on or after the effective date of this amendatory Act of the
12 99th General Assembly.

13 (Source: P.A. 95-477, eff. 6-1-08.)

14 (Text of Section after amendment by P.A. 98-1162)

15 Sec. 22-40. Issuance of deed; possession.

16 (a) If the redemption period expires and the property has
17 not been redeemed and all taxes and special assessments which
18 became due and payable subsequent to the sale have been paid
19 and all forfeitures and sales which occur subsequent to the
20 sale have been redeemed and the notices required by law have
21 been given and all advancements of public funds under the
22 police power made by a county, city, village or town under
23 Section 22-35 have been paid and the petitioner has complied
24 with all the provisions of law entitling him or her to a deed,
25 the court shall so find and shall enter an order directing the

1 county clerk on the production of the certificate of purchase
2 and a certified copy of the order, to issue to the purchaser or
3 his or her assignee a tax deed. The court shall insist on
4 substantial compliance with Section 22-5 and strict compliance
5 with Section 22-10 through 22-25. In the event a current or
6 former owner of the property alleges and the court finds that
7 the tax purchaser failed to substantially comply with Section
8 22-5, the court shall presume the owner was prejudiced by the
9 error contained in the notice. Prior to the entry of an order
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15 or become delinquent subsequent to the date of sale, the court
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17 will be merged into the tax deed grantee's title if the court
18 determines that the tax deed grantee or any prior holder of the
19 certificate of purchase, or any person or entity under common
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22 certificate of purchase for the years sought to be merged. If
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8 (c) The county clerk is entitled to a fee of \$10 in
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18 relief as may be necessary or desirable to maintain the grantee
19 or the grantee's successor in interest in possession.

20 (d) The court shall retain jurisdiction to enter orders
21 pursuant to subsections (b) and (c) of this Section. This
22 amendatory Act of the 92nd General Assembly and this amendatory
23 Act of the 95th General Assembly shall be construed as being
24 declarative of existing law and not as a new enactment.

25 (e) The changes to this Section made by this amendatory Act
26 of the 99th General Assembly apply only to tax sales that occur

1 on or after the effective date of this amendatory Act of the
2 99th General Assembly.

3 (Source: P.A. 98-1162, eff. 6-1-15.)

4 Section 95. No acceleration or delay. Where this Act makes
5 changes in a statute that is represented in this Act by text
6 that is not yet or no longer in effect (for example, a Section
7 represented by multiple versions), the use of that text does
8 not accelerate or delay the taking effect of (i) the changes
9 made by this Act or (ii) provisions derived from any other
10 Public Act.

11 Section 99. Effective date. This Act takes effect upon
12 becoming law.